

**DECLARATION
AND POWER OF ATTORNEY
U.S.A.**

ALL PATENTS, INCLUDING DESIGN
FOR APPLICATION BASED ON PCT, PARIS CONVENTION;
NON PRIORITY; OR PROVISIONAL APPLICATIONS

FOR ATTORNEYS' USE ONLY

ATTORNEYS' DOCKET NO.

P70426US0

As a below named inventor, I declare that my residence, post office address and citizenship are stated below next to my name, the information given herein is true, that I believe that I am the original, first and sole inventor (if only one name is listed at 201 below), or an original, first and joint inventor (if plural inventors are named below at 201-203, or on additional sheets attached hereto) of the subject matter which is claimed and for which patent is sought on the invention entitled:

"METHOD OF FABRICATING POLYURETHANE FOAM WITH MICRO PORES AND POLISHING PAD THEREFROM"

101

which is described and claimed in: PCT International Application No. _____ filed _____
 the attached specification the specification in application Serial No. _____ filed _____

(if applicable) and amended on _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

Priority Claimed

| | | | | |
|----------|-----------|------------------------|-----|----|
| (Number) | (Country) | (Day/Month/Year Filed) | Yes | No |
|----------|-----------|------------------------|-----|----|

| | | | | |
|----------|-----------|------------------------|-----|----|
| (Number) | (Country) | (Day/Month/Year Filed) | Yes | No |
|----------|-----------|------------------------|-----|----|

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|----------|-----------|------------------------|-----|----|
| (Number) | (Country) | (Day/Month/Year Filed) | Yes | No |
|----------|-----------|------------------------|-----|----|

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

| | | | |
|-----------------|-------------|-----------------|-------------|
| Application No. | Filing Date | Application No. | Filing Date |
|-----------------|-------------|-----------------|-------------|

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to

| | | |
|--------------------------|---------------|--|
| (Application Serial No.) | (Filing Date) | (Status: patented, pending, abandoned) |
|--------------------------|---------------|--|

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys (Registration No.) to prosecute this application, receive and act on instructions from my agent, and transact all business in the Patent and Trademark Office connected therewith. HARVEY B. JACOBSON, JR. (20,851); JOHN CLARKE HOLMAN (22,769); MARVIN R. STERN (20,640); ALLEN S. MELSER (27,215); MICHAEL R. SLOBASKY (26,421); JONATHAN L. SCHERER (29,851); IRWIN M. AISENBERG (19,007); WILLIAM E. PLAYER (31,409); YOON S. HAM (45,307) and NATHANIEL A. HUMPHRIES (22,772).

1 SEND CORRESPONDENCE TO: **CUSTOMER-NO-00136**
 or
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JACOBSON HOLMAN
 PROFESSIONAL LIMITED LIABILITY COMPANY

*Inventor(s) name must include at least one unabbreviated first or middle name.

| | | | | |
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| POST OFFICE ADDRESS | POST OFFICE ADDRESS | CITY | STATE OR COUNTRY | ZIP CODE |

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under section 1001 of Title 18 of the United States Code; and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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|----------------------------|-----------------------|----------------------------|-------|----------------------------|
| SIGNATURE OF INVENTOR 201* | KD Lee | SIGNATURE OF INVENTOR 202* | YJ dk | SIGNATURE OF INVENTOR 203* |
| DATE February 3, 2005 | DATE February 3, 2005 | DATE | | |

Additional inventors are named on separately numbered sheets attached hereto.

Law Offices of
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WASHINGTON, DC 20004

Attny's Docket No. P 70426US0

SMALL ENTITY DECLARATION
[37 CFR 1.27(a)(1)-(3)]

Each undersigned declares that:

(1) the application attached hereto.

(2) U.S. Application Serial No. filed.

(3) U.S. Patent No. Issued.

is entitled to the benefits of "small entity" status for paying reduced fees under 35 USC 41(a) and (b) to the Patent and Trademark Office by virtue of the following:

(4) Each undersigned declares that he/she qualifies as an independent inventor or would qualify had he/she made the invention, as defined in 37 CFR 1.27(a)(1).

(5) The undersigned declares that he/she is an official empowered to act on behalf of the concern identified below; that this concern qualifies as a small business concern as defined in 37 CFR 1.27(A)(2); that exclusive rights to the invention have been conveyed to and remain with the small business concern, or if the rights are not exclusive, that all other rights belong to small entities as defined in 37 CFR 1.27(a).

(6) The undersigned declares that he/she is an official empowered to act on behalf of the organization identified below; that this organization qualifies as a nonprofit organization as defined in:

(a) 37 CFR 1.27(a)(3)(i) and (ii) (A)

(b) 37 CFR 1.27(a)(3)(i) and (ii) (B)

(c) 37 CFR 1.27(a)(3)(i) and (ii) (C) State law of

(d) 37 CFR 1.27(a)(3)(i) and (ii) (D); and that exclusive rights to the invention have been conveyed to and remain with the organization, or if the rights are not exclusive, that all other rights belong to organizations as defined in 37 CFR 1.27(a).

(7) Each person, concern or organization to which I/we have assigned, granted, conveyed or licensed, or am under an obligation under contract or law to assign, grant, convey, or license any rights in the invention is listed below:

(a) no such person, concern or organization

(b) persons, concerns or organization listed below

[a separate declaration is required from each named person, concern or organization having rights to this invention averring to their status as "small entities."]

Full Name DONG SUNG A&T CO., LTD.

Address 585-1 Tongsam-ri, Namsa-myeon, 449-880 Yongin-si, Gyounggi-do, Republic of Korea

Individual

Small Business Concern

Nonprofit Organization

I/we acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement of small entity prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

I/we hereby declare all statements made herein of his/her own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application, any patent issued thereon, or any patent to which this declaration is directed.

| | | | |
|-----|--|-------------------------------|--|
| (8) | LEE, Kyu-Don Typed Name of Inventor CHA, Yoon-Jong Typed Name of Inventor | Signature KD YJ | February 3, 2005 Date February 3, 2005 Date |
| | Typed Name of Inventor | Signature | Date |
| | Typed Name of Inventor | Signature | Date |
| (9) | DONG SUNG A&T CO., LTD. Name of Small Business Concern or Nonprofit Organization KIM, Jin-Woo Typed Name President Title of Signatory | By Signature Jinwoo Kim | February 3, 2005 Date |

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